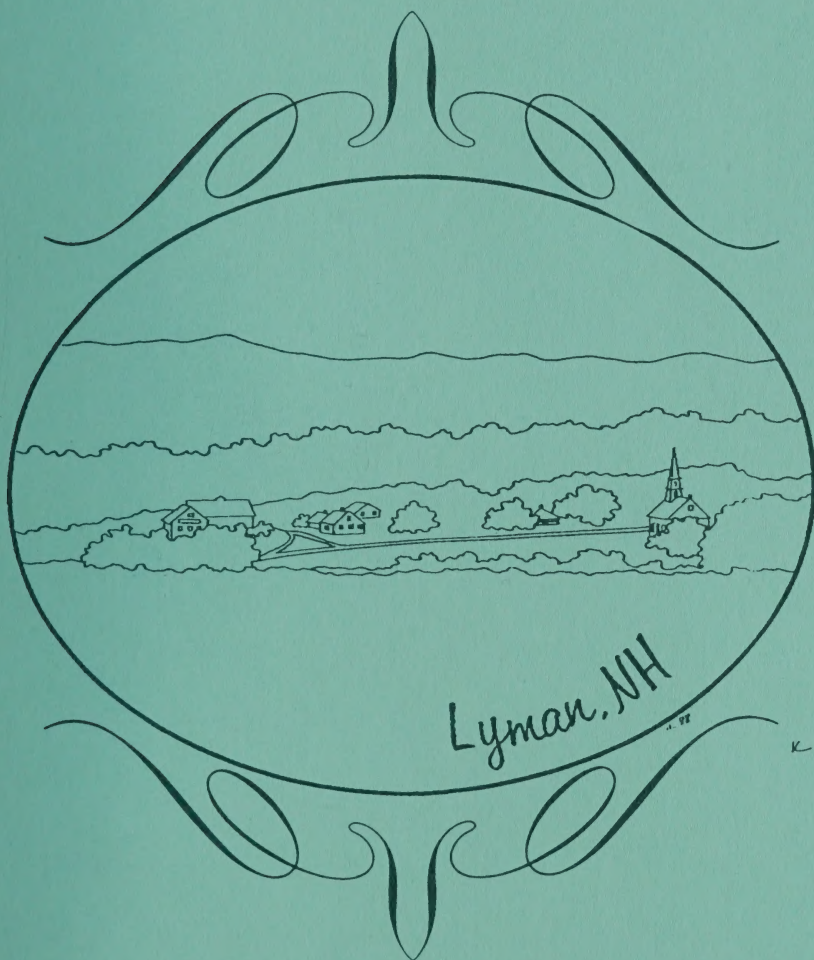


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ANNUAL REPORT

for the Town of

LYMAN, N.H.



Year ending December 31, 1991

Welcome to Lyman

TOWN OFFICES: All meetings & offices are located at the Town Hall Annex.

OFFICE OF SELECTMEN: Administrative Assistant - Terry Simpson
Open to the public: Mon., Tues., Wed. - 9 am to 1 pm; Phone: 838-5900
Selectmen meet every Tuesday evening 7 to 9 pm.

SELECTMEN: James Locke, Chairman (1994) 838-5522
Bradley Santy (1993) 838-6495
Ralph Swanson (1992) 838-2839

TOWN CLERK & TAX COLLECTOR: Loretta Locke
Open to the public: Tuesday 9 am - 12, Wednesday 1:30 - 4 pm, Thursday 9 am - 12
Tuesday evenings by appointment
Phone 838-6113

PLANNING BOARD: Meets the first Wednesday of each month, 7 - 9 pm
Andy Smith, Chairman 838-6179

ROAD CREW: Joe Aldrich 838-6882 and Joe Naylor 838-6149
TOWN GARAGE PHONE: 838-5246

TOWN MEETING: Second Tuesday in March of each year. To vote, your name must be on the checklist. Contact Beth Hubbard, Checklist Supervisor, 838-5968. If your name is on the checklist, you are eligible to vote in Lyman and the separate meetings for Lisbon Regional school.

Building permits, needed for all building, driveway permits, pistol permits, and Intent to Cut Wood permits can be obtained through the Selectmen's Office.

AMBULANCE: Ross Ambulance Service of Littleton 444-5377
DOG LICENSES: Required. See the Town Clerk
FIRE: Lisbon Fire Department 838-2211
FIRE PERMITS: Contact Brian Santy 838-6364, Forest Fire Warden
MAIL: Lisbon Post Office 838-2881
MEDICAL EMERGENCY: Lisbon Life Squad 838-2211
POLICE: The New Hampshire State Police 846-5517
SCHOOL: Lisbon Regional, 24 Highland Ave., Lisbon, NH, 03585
Phone: 838-2862
Lyman School Board Representatives - James Trudell 838-6089
Fred Winslow 838-5578

The School Board meets on the 2nd Wednesday of every month at the Lisbon Regional School.

TRASH DISPOSAL: Obtain Dump permit sticker at the Town Clerk's Office. You haul your trash to the Lisbon Dump. Dump hours: Wed. Noon - 4 pm, Sat. 8 am - 3 pm, and Sun. 8 am - 12 pm

VEHICLE REGISTRATIONS: See the Town Clerk

Town of Lyman, New Hampshire

ANNUAL REPORT

of the Town Officers

Year Ended December 31, 1991

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CONCORD, N. H.

TOWN OFFICERS AND EMPLOYEES

Board of Selectmen

JAMES LOCKE, Chairman (1994)
BRADLEY SANTY (1993)
RALPH SWANSON (1992)

Administrative Assistant

TERRY SIMPSON

Bookkeeper

FLORENCE COREY

Animal Control Officer

BYRON ALDRICH

Forest Fire Warden

BRIAN SANTY
RICHARD HUBBARD

Road Crew

BYRON ALDRICH
RUSSELL NAYLOR

Moderator

ALLEN COREY

Ballot Clerks

BERTHA BONOR
YVONNE BOOTH
GAIL CATE
NANCY LABBAY

Treasurer

BERTHA BONOR
ANNIE BAKER, Assistant

Welfare Officer

PAM HOUGHTON

Health Officer

JAMES EHLER

Tax Collector

LORETTA LOCKE

Town Clerk

LORETTA LOCKE

Conservation Commission

ANGELA MAZELLA
TERRY SIMPSON
FRED WINSLOW

Supervisors of the Checklist

MILDRED PRESBY (1992)
WANDA HUBBARD (1993)
BETH HUBBARD (1994)

Trustees of the Trust Funds

ALICE SANTY (1992)
ANNIE BAKER (1993)
MILDRED PRESBY (1994)

School Board

JIM TRUDELL FRED WINSLOW

Planning Board

F. CLARK BROOKS (1992)
DARREN HUBBARD (1993)
LARRY HUBBARD (1994)
RON WILKINS (1995)
ANDY SMITH, Chairman (1996)
RON MURRO (1997)

Board of Adjustment

DALE COLBY (1992)
RICHARD HUBBARD (1993)
BYRON ALDRICH (1994)
GARY WILLIAMS (1995)

The Selectmen meet every Tuesday 7:00 to 9:00 PM, at the Town Office.
(Meeting is open to the public)

The Planning Board meets the first Wednesday of each month
at the Town Office from 7:00 to 9:00 PM.

TOWN OF LYMAN

Town Meeting Warrant

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on TUESDAY the TENTH day of MARCH, 1992; polls to open at twelve o'clock in the afternoon and will not close before six o'clock in the afternoon in said Town Hall, to act on Article 1, the remaining articles to be considered at seven thirty o'clock in the evening.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of \$146,507 as may be necessary to defray town charges for the ensuing year. All items marked by a (+) or (-) are covered by this article.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$100,612 for maintenance, expenses, salaries, supplies and equipment for the highway department for the ensuing year. All items marked by a cross (+) are covered by this article.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$12,595 for sanitation funds. All items marked by a dash (-) are covered by this article.

ARTICLE 5. To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies, and devises made to the Town in trust for any public purpose as permitted by RSA 31:19.

ARTICLE 6. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from the State, Federal or other governmental unit or private source which becomes available during the year in accordance with the procedures set forth in RSA 31:95b.

ARTICLE 7. To see if the Town will authorize the Selectmen to sell and dispose of any real estate acquired by tax deed, by advertised sealed bid or as justice may require.

ARTICLE 8. To see if the Town will vote to authorize the Selectmen to borrow monies in anticipation of taxes.

ARTICLE 9. To see if the Town will vote to put \$62 remaining from the Federal Revenue Sharing Fund into the General Fund to expend on necessary purchases.

ARTICLE 10. To see if the Town will vote to change the purpose of the Capital Reserve Property Tax Reevaluation Fund to establish a Capital Reserve Highway Vehicle Fund with the Selectmen to act as agents. (To take place at the completion of the Town's reevaluation) (2/3 vote required)

ARTICLE 11. To see if the Town will vote to authorize the Selectmen to transfer half of the 1991 general surplus to the Capital Reserve Highway Vehicle Fund.

ARTICLE 12. To see if the Town will vote to donate \$300 to the Lisbon Life Squad.

ARTICLE 13. To see if the Town will vote to have the road crew plow and sand the driveway of the individual in Town who is responsible for transporting our school children on the school bus. (To be done only on school days) (This article inserted by petition)

ARTICLE 14. To see if the Town will vote to raise the sum of \$1500 to set up a Lyman Historical Library in the former office of the Town Hall building. The money would cover the purchase of locking file cabinets, erection of book shelves and the employment of a part time person for a few weeks to organize and catalog the Town's historical documents. (This article inserted by petition)

ARTICLE 15. To transact any other business that may legally come before the meeting.

Given under our hands and seal this 18th day of February 1992.

James Locke
Bradley Santy
Ralph Swanson

Lyman Board of Selectmen

BUDGET OF THE TOWN OF LYMAN - REVENUE

SOURCES OF REVENUE	Estimated 1991	Actual 1991	Estimated 1992
Taxes:			
Land Use Change Taxes	\$ -0-	\$ 4,500.00	\$ 1,000.00
Yield Taxes	10,000.00	11,837.00	10,000.00
Interest & Penalties on Delinquent Taxes	1,000.00	4,681.00	2,000.00
Licenses, Permits and Fees:			
Motor Vehicle Permit Fees	22,000.00	30,175.00	25,000.00
Other Licenses, Permits & Fees	400.00	755.00	400.00
From State:			
Shared Revenue	10,000.00	9,565.00	9,500.00
Highway Block Grant	59,390.00	59,390.00	59,612.00
Other	-0-	88.00	-0-
Other Financing Sources:			
Proc. from Long Term Notes & Bonds	<u>41,000.00</u>	<u>41,000.00</u>	<u>-0-</u>
Total Revenues and Credits	\$143,790.00	\$161,991.00	\$107,512.00

BUDGET OF THE TOWN OF LYMAN - EXPENDITURES

PURPOSES OF APPROPRIATION	Estimated 1991	Actual 1991	Estimated 1992
General Government:			
Executive	\$ 13,000.00	\$ 16,183.00	\$ 17,025.00
Election, Registration & Vital Statistics	1,000.00	10,317.00	11,600.00
Financial Administration	-0-	11,462.00	10,000.00
Revaluation of Property	*	*	*
Legal Expense	3,500.00	137.00	3,500.00
Employee Benefits	-0-	9,790.00	12,070.00
Planning and Zoning	400.00	424.00	400.00
General Government Building	11,200.00	9,350.00	7,000.00
Cemeteries	1,500.00	1,141.00	1,500.00
Insurance	18,000.00	15,320.00	16,000.00
Advertising and Regional Associations	1,794.00	1,245.00	1,500.00
Public Safety:			
Ambulance	660.00	660.00	662.00
Fire	12,000.00	8,338.00	10,000.00
Forest Fire	360.00	270.00	360.00
Highways and Streets:			
Highways and Streets	100,390.00	100,222.00	100,612.00
Warrant Art. - Skinny Ridge Rd. Loan	41,000.00	41,000.00	-0-
Warrant Art. - Culvert Thawer (Cap Reserve)	*	*	-0-
Sanitation:			
Solid Waste Disposal (Lisbon Landfill)	9,878.00	9,512.00	12,595.00
Health:			
Pest Control (Animal Control)	250.00	250.00	250.00
Health Agencies and Hospitals	3,830.00	3,830.00	650.00
Health Officer/Lab Fees	-0-	24.00	100.00
Welfare:			
Welfare Vender Payments	-0-	*	-0-
Welfare Officer	-0-	-0-	250.00
Taxes:			
Parks and Recreation	250.00	230.00	250.00
Library (Lisbon)	200.00	200.00	200.00
Patriotic Purposes	50.00	66.00	70.00
Conservation:			
Conservation Commission	500.00	131.00	200.00

Debt Service:

Principal-Long Term Bonds & Notes	29,826.00	29,826.00	30,388.00
Interest-Long Term Bonds & Notes	2,500.00	2,412.00	5,040.00
Interest on TAN	5,000.00	4,981.00	5,000.00
Lease/Purchase Agreement	7,932.00	7,271.00	7,932.00

Operating Transfers Out:

To Capital Reserve Funds (Dump Closure)	6,750.00	6,750.00	6,750.00
To Trust and Agency Funds (Welfare)	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>

Total Appropriations	\$272,770.00	\$292,342.00	\$262,904.00
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Less: Amount of Estimated Revenues, Exclusive of Taxes			\$107,512.00
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Amount of Taxes to be Raised (Exclusive of School & County Taxes)			\$155,392.00
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*Revaluation of Property (1991 Warrant Article #7) - \$10,786.86 expended in 1991 from Property Tax Re-Evaluation Capital Reserve Fund.

*Culvert Thawer (1991 Warrant Article #12) - \$1,400.00 expended in 1991 from Highway Equipment Capital Reserve Fund.

*Welfare Vendor Payments - \$94.86 expended in 1991 from Welfare General Assistance.

1992 INVENTORY SUMMARY

Total of Taxable Land	\$2,103,954.00
Total of Taxable Buildings	5,156,600.00
Total of Taxable Public Utilities	<u>264,496.00</u>

Total of Taxable Valuation before exemption \$7,525,050.00

Total Blind Exemptions	30,000.00
Total Elderly Exemptions	<u>55,000.00</u>

Total Exemptions \$ 85,000.00

Tax Rate: Per \$1000.00 Valuation:

Town	\$14.30
School	33.79
County	<u>3.33</u>
Total	\$51.42

SCHEDULE OF TOWN PROPERTY

Town Hall, Land and Buildings	\$105,350.00
Furniture and Equipment	12,000.00
Police Department, Equipment	1,000.00
Fire Department, Equipment	400.00
Highway Department, Land and Buildings	3,500.00
Equipment	144,000.00
Materials and Supplies	12,000.00
Property Acquired by Tax Deed	1,100.00
Grange Hall Community Center	<u>4,100.00</u>
 Total	 \$283,450.00

TOWN CLERK

To the Voters of the Town of Lyman:

I herewith submit my annual report of the financial doings of my office for the year 1991:

Auto Permits Issued for 1991	\$30,175.00
Dog License Fees for 1991	716.00
Penalties	345.00
Marriage Licenses	33.00
Birth Certificate (State Fee)	<u>6.00</u>
Total Receipts	\$31,275.00

Respectfully submitted,

Loretta R. Locke
Town Clerk

TAX COLLECTOR

Fiscal Year Ended December 31, 1991

	Levies of: 1991	Prior
DEBITS		
Uncollected Taxes - Beginning of Fiscal Year:		
Property Taxes	\$	\$79,457.51
Land Use Change Tax		4,552.00
P.T.A.		97.31
Taxes Committed to Collector:		
Property Taxes	379,298.00	
Land Use Change Tax	1,760.00	
Yield Taxes	16,222.80	
Added Taxes:		
Property Taxes (Supplemental)	208.00	799.11
Yield Tax	175.70	
Overpayments:		
a/c Property Taxes	52.65	
Interest Collected on Delinquent Taxes:		5,033.76
Penalty:	<u>70.00</u>	<u> </u>
Total Debits	397,787.15	89,939.69
CREDITS		
Remitted to Treasurer During Fiscal Year:		
Property Taxes	283,698.71	80,256.62
Land Use Change Tax	1,000.00	3,500.00
Yield Taxes	11,837.28	
Overpayment	52.65	
Penalty	70.00	
Interest on Taxes		5,033.76
Abatements Allowed:		
Property Taxes	264.12	97.31
Land Use Change Tax		1,052.00
Uncollected Taxes End of Fiscal Year:		
Property Taxes	95,543.17	
Land Use Change Tax	760.00	
Yield Taxes	<u>4,561.22</u>	<u> </u>
Total Credits	\$397,787.15	\$89,939.69

SUMMARY OF TAX SALES/TAX LIEN ACCOUNTS

Fiscal Year Ended December 31, 1991

DEBITS

	Tax Sale/Lien on Account of Levies of		
	1990	1989	Prior
Balance of Unredeemed Taxes of Fiscal Year:	\$	\$15,329.21	\$2,358.91
Taxes Sold/Executed to Town During Fiscal Year:	29,494.20		
Interest Collected After Sale/Lien Execution:	1,483.12	2,412.20	786.01
Redemption Cost:	<u>20.00</u>	<u> </u>	<u> </u>
TOTAL DEBITS	\$30,997.32	\$17,741.41	\$3,144.92

CREDITS

Remittance to Treasurer During Fiscal Year:			
Redemptions	\$12,824.34	\$13,295.04	\$1,894.26
Interest & Cost After Sale	1,483.12	2,412.20	786.01
Redemption Costs	20.00		
Deeded to Town During Year:			464.65
Unredeemed Subsequent Taxes:	<u>16,669.86</u>	<u>2,034.17</u>	<u> </u>
TOTAL CREDITS	\$30,997.32	\$17,741.41	\$3,144.92

TREASURER

Fiscal Year Ended December 31, 1991

Balance at beginning of year \$82,489.74

Balance at end of year 73,807.97

The Town took out two Tax Anticipation Notes during the year and paid them off within the year as detailed below:

1. May 23, 1991 for \$100,000.00
Single payment on December 26, 1991 of \$104,161.64.
2. September 25, 1991 for \$50,000.00
Single payment on December 26, 1991 of \$50,819.17.

The Town has three current loans as detailed below:

1. Town Hall Repair and Remodeling
Issued October 10, 1987 for \$55,000.00 at 7.25% interest.

Date Due	Principal Amount	Interest Amount
October 15, 1988	\$11,000.00	\$3,968.47
October 15, 1989	11,000.00	3,260.89
October 15, 1990	11,000.00	2,458.95
October 15, 1991	11,000.00	1,482.02
October 15, 1992	11,000.00	unknown

2. Truck Loan

We still owe \$27,411.86 at 7.75% interest on this loan. We are currently negotiating to get a three year loan rescheduled at a lower interest rate.

3. Highway Improvement to Skinny Ridge Road
Issued July 11, 1991 for \$41,000.00 at 8% interest.

Date Due	Principal Amount	Interest Amount
December 26, 1991	10,250.00	1,509.69
December 26, 1992	10,250.00	2,466.73
December 26, 1993	10,250.00	1,640.00
December 26, 1994	10,250.00	820.00

The Town's current indebtedness is therefore approximately \$76,000.00.

REPORT OF THE TRUST FUNDS

December 31, 1991

PRINCIPAL

INCOME

Date of Creation	NAME OF TRUST FUND	Balance Beginning of Year	New Funds Created	Cash Gains or (losses) on Securities	Withdrawals	Balance End of Year	Income During Year	Balance End of Year	Grand Total of Principal & Income at End of Year
Oct. 20, 1913	Frye Fund (Moulton Hill) ¹	\$ 250.00	\$	\$	\$	\$ 250.00	\$ 24.66	\$ 212.21	\$ 462.21
Nov. 27, 1918	James E. Richardson Fund ¹	\$ 200.00				200.00	19.22	160.20	360.20
June 21, 1921	Albert Dow Fund ¹	\$ 100.00				100.00	9.47	77.50	177.50
Jan. 3, 1922	Ellen Thornton Fund ¹	\$ 200.00				200.00	25.38	275.40	475.40
Oct. 26, 1925	H. H. Potter Fund ¹	\$ 150.00				150.00	13.93	110.85	260.85
May 9, 1988	Candis Miner Fund ¹	\$ 229.41				229.41	14.01	32.96	262.37
June 20, 1991	Lyman Cemetery Fund ¹	\$ 600.00				600.00	462.66	462.66	1,062.66
	TOTALS	\$ 1,729.41				\$ 1,729.41	\$ 762.45 +\$ 569.33	\$1,331.78	\$ 3,061.19
Mar. 31, 1975	Capitol Reserve Fund ²	\$ 4,125.87			\$ 1,285.98	\$ 2,839.89	\$ 133.52		\$ 2,973.41
	TOTALS	\$ 4,125.87			\$ 1,285.98	\$ 2,839.89	+\$ 133.52		\$ 2,973.41
July 11, 1986	Capitol Reserve Fund ³	\$29,564.66		\$ 6,750.00		\$36,314.66	\$1,741.90		\$ 38,056.56
	TOTALS	\$29,564.66		\$ 6,750.00		\$36,314.66	+\$1,741.90		\$ 38,056.56
March 14, 1990	Town of Lyman ⁴	\$51,574.75			\$10,625.00	\$40,949.75	\$ 2,542.93		\$ 43,492.68
	TOTALS	\$51,574.75			\$10,625.00	\$40,949.75	\$ 2,542.93		\$ 43,492.68
April 12, 1990	Town of Lyman ⁵	\$ 517.82		\$ 5,252.00		\$ 5,769.82	\$ 242.19		\$ 6,012.01
	TOTALS	\$ 517.82		\$ 5,252.00		\$ 5,769.82	\$ 242.19		\$ 6,012.01
March 14, 1990	Town of Lyman ⁶	\$ 2,906.10		\$ 1,000.00	\$ 447.43	\$ 3,458.67	\$ 157.64		\$ 3,616.31
	TOTALS	\$ 2,906.10		\$ 1,000.00	\$ 447.43	\$ 3,458.67	\$ 157.64		\$ 3,616.31
	GRAND TOTAL	\$90,418.61		+\$13,002.00	\$12,358.41	\$91,062.20	\$ 762.45	\$ 5,387.51	\$ 97,212.16

All Funds are Bank Deposits

Purpose of Trust Fund

- ¹ Cemetery
- ² Heavy Equipment
- ³ Dump Closure
- ⁴ Property Tax Re-Evaluation
- ⁵ Conservation Committee
- ⁶ Welfare & General Assistance

SELECTMEN'S REPORT

This year has been a productive year for the town of Lyman as well as a year of changes. Ralph Swanson was elected to the position of selectman to fill the vacancy that was left by the resignation of John Mazella. John resigned because of the increase of the workload at his law practice. We appreciated the five years that John had given to the town of Lyman.

The office of selectmen has become more complex, more so each year. The selectmen agree with the statement made by a contributor to one of the many monthly magazines that come to the office. "That the municipal burden of state mandates, responsibilities and reporting requirements has increased sharply and it takes many hours in trying to keep up with the ever increasing workload." Each selectman puts in many extra hours besides just on Tuesday nights. Each selectman studies the R.S.A. laws and as with each law there can be different interpretations, and we are fortunate to have the NHMA ready with the necessary answers when we need input.

We are fortunate that we belong to their association, for the dues that we pay into the association is money well spent. Their willingness to be of assistance to the town of Lyman is appreciated.

In January of 1991, Kevin Simpson resigned from the assistant road agent's job because he had purchased a farm in N.Y. and moved away from the area. We accepted his resignation with regret, but we were fortunate to have Russell (Joe) Naylor of Lisbon replace the vacancy. Joe brings to the job the experience of having been on the road crew at Lisbon for quite a few years, and he also was road agent for the town of Landaff.

This year the voters of the town decided to resurface the Skinny Ridge Road and it was welcomed by the many people who use the road whether going to work or to their homes. The truck drivers were especially thankful for the undertaking of the job. Skinny Ridge Road was a shortcut for them when they were delivering their many products to the markets in the area. Joe Aldrich and Joe Naylor contributed many hours so that the job could be completed, and we appreciate their faithfulness.

Once again, we were made aware of the concerns of the unique position of the location of the town garage being so close to water, running through the pastures of neighboring farmers and so the selectmen had the salt bin built. Because of the costs of the clean-up this year and the salt bin and possible future concerns, it has been suggested that the town of Lyman consider purchasing a parcel of land that would not be located near water. As the town is growing, and land is becoming scarce, it may be a worthwhile project to consider. Planning for the future, it should be brought to the attention of the town, that we should be planning on more land for a new cemetery as the center cemetery does not have that many lots left in it.

Malcolm Call our appraiser has started on the reevaluation and has been visiting the different properties located in the town of Lyman. There is a large map at the selectmen's office that you can locate your property on and can plan somewhat when he may be in your neighborhood.

Ron Murro designed and installed a mechanical gate at the "Dodge Pond Dam". This had been a major concern by many of the town's people and we appreciate the "good job done".

Our major project that we are planning on for this summer will be completion of the Quebec Road. Because of the time that had to be taken away from this project last summer due to clean-up of the town yard, we hope that we can complete the plans that we have for it. Our intentions are to remove the stumps for widening, install drainage, finish applying the base and finish with crushed gravel and also install metal guard rails which have already been purchased for this project.

Many thanks goes to our administrative assistant, Terry Simpson for the many hours that she spends in the office. She works with our bookkeeper Flo Corey on the computer and assists the treasurer and the trustee of the trust funds. The paper work keeps increasing and they are using the computer to their advantage to keep ahead of the job.

It should be noted here that we have been given quite a few compliments this year, from the many offices that call the town offices for assistance. Whether it be a lawyer doing a close-out or the state offices calling for information and the banks calling for information. We were informed that they were impressed with the quality of information, and the type of records being kept by our office and from the office of the town clerk and tax collector. It was brought to our attention that they were given this information quicker than larger offices and with more detail and we want Terry and Loretta to know that we appreciate their faithfulness as well as that of Flo, Annie and Bertha. Bertha has stepped down to being the assistant treasurer and we thank her also, for her many years of faithfulness to the office.

Simon Baker and Will Huntington have put many hours into the recycling project that has been going on at Lisbon. They have helped put up a recycling facility and spent most of their weekends working on this project. Without their input this project would not have been as near completion as it is. As I have stated in the past it is impossible to name all the people who have given time and effort to help our community. We appreciate them.

It should be brought to the attention of the town's people that a new committee has come forward that is interested in working with the material that is available, with the future hope that they will be able to come up with material enough to write a new Lyman History. Anyone having pictures, or material that they would be willing to share with the new "Historical Committee" please let Angela Mazella, Patricia Winslow, or the O'Traynor's know. This will be quite an undertaking and of much interest to the town.

Respectfully submitted,
James N. Locke, Chairman

ADMINISTRATIVE ASSISTANT'S REPORT

1991 most of us are glad it's behind us. It was a year for introspection, however, and many of us came to the conclusion that the old adages "Use it up, wear it out, make it do or do without" and "Live within your harvest" contain practical wisdom that needs to be incorporated into our thought process and practically applied to our lives. This past year was one of desperation as we saw loss of employment, discouragement, bankruptcy, and inability to provide basic necessities among our friends and neighbors. We also saw the tenacity and fortitude to make it through that is characteristic of those in this area. Our resolve is that caring for one another, we will survive and grow stronger as a community.

In the office, there was a rest from the realtors, but bank appraisers were abundant. The Department of Revenue changed the format of their forms, wetlands regulations were altered, and all the paperwork in triplicate that is dealt with each day reminds us that our little Town of Lyman has all the same red tape to endure as the big cities. It's no wonder government has become so expensive!

The Selectmen have worked together to manage the Town affairs in a consistent and fair manner. These men put in many hours and must deal with a variety of tasks and sometimes bitter or sticky situations. This is not done for rich reward or prestige, but out of a commitment that this is the way good community government should operate.

Bertha Bonor, who has been our faithful Town Treasurer for 18 years has retired to become a "world traveler". We wish to thank her for her years of dedicated service, and although missed, wish her all the best on her new adventures.

The recycling center is almost a reality thanks to the persistent efforts of several Lymanites. Thank you for the many hours of time and energy expended. A special thanks to Simon Baker for drawing up the blueprints for the building as well as being an intricate part of the work force.

The road crew had a busy year. Byron "Joe" Aldrich and Russell "Joe" Naylor have worked as a team to keep up with the 37 miles of roads in town. Thanks to all those who took time this year to express your appreciation for the job the road crew has done. (It's always encouraging to know that people see the positive as well as the problems.) Skinny Ridge Road was repaved and extensive work was done on Quebec Road. Another door was added to the garage, a salt shed built and a private telephone line installed in the Town garage.

Lyman has been well blessed with individuals who are willing to share their diversified abilities. Thanks to Ron Murro we have a well-designed dam gate installed at Dodge Pond. Lyman now has a Historical Society with several committed individuals wading through old records. The Community Association and Town office are working together this year to care for those in our community who have suffered the loss of a loved one, those who are recuperating from an illness and shut-ins. If you know of anyone who we could encourage with a card or sunshine box, please contact me at home or the office.

Thanks to all who have been supportive to the Town and its employees in any way. Aren't you glad you live in Lyman?

Respectfully submitted,

Terry L. Simpson

ROAD REPORT

This year the major project was Skinny Ridge Road. We replaced most of the culverts. We did the ditching, cut brush on one side and will cut more if the selectmen will allow. The opening up of the road has allowed the sun to shine on places where it has not been able to shine through before. This helps keep the ice from building up and also saves on the wear of the road itself.

We graveled Moulton Hill Road as well as the Brook Road. Graveling was done on the west side of Dodge Pond, and on Ash Hill and Dodge Hill Road.

This year we plan on finishing Quebec Road. We trust that people will be patient as we try to widen more of the road, install more culverts, install the guard rails after completing the base and using the crushed gravel for the finish.

Joe and myself attended some of the workshops for road agents and their assistants in Concord. These are worthwhile workshops, and we feel they helped the towns in many ways.

Further input of future projects, will be upon the discretion of the selectmen.

Respectfully submitted,

Byron "Joe" Aldrich, Road Agent

RECYCLING COMMITTEE

Lisbon, Lyman & Landaff Solid Waste District

1991 saw significant progress within our district towards the establishment of a full recycling program. This has been achieved through the support and commitment of the Lisbon Board of Selectmen and with the donation of a great deal of time and effort by volunteers from all three towns.

The year started out with a promotional campaign to support a recycling vote at the Lisbon town meeting. This involved a poster competition at local schools (130 entries) and a Recycling Fair on Lisbon Main Street with displays and competitions, both attracting some good local media publicity. That month Lisbon voted \$12,000.00 to start building a recycling facility..

In early summer the committee wrote a presentation to the Governor's Recycling Program detailing recycling activities in the area, our future plans and budget. The submission was successful, winning a state grant of \$10,000.00 for the district.

By the fall, with these funds available, ground was broken and the concrete foundations poured for the new building located on the access road to the burn pit. From then on, each weekend, rain, snow or shine, a group of volunteer carpenters, helpers and cooks worked on the construction of the 94' X 30' facility. This includes covered bays for the collection of recyclables, a heated building for baling and an office. The access and egress roads have been laid down and will eventually serve both the new building and the land fill.

David Carbonneau has been hired by Lisbon to manage the operations of the solid waste district and the recycling program. At this time he continues work on the building in preparation to accept glass, tin cans and plastics in addition to the cardboard, newsprint and aluminum cans collected throughout the year. The baler has been serviced and installed in the new building.

1992 should see a much expanded recycling capability in place and the opportunity for our communities to make a success of the program.

Simon Baker
Chairman

PLANNING BOARD

The Planning Board approved two applications to subdivide as summarized below.

SUBDIVISIONS

Property Owner	Acreage	# Lots Made	Location
Bertha Bonor	60	3	Clough Road
Chan Aldrich	42.5	3	Aldrich Road

The Planning Board also accepted two other applications as summarized below.

George Eszterhaus applied for a three lot subdivision out of a total of 80 acres. This subdivision was denied due to lack of frontage on a town road as per the Zoning regulations.

Michael O'Traynor applied for a two lot subdivision from a total of 107 acres. This subdivision was approved subject to obtaining a State Approved septic system for the property.

The members of the Planning Board attend various seminars to keep abreast of the changing climate in land use. The need to properly identify and protect the wet lands was addressed at many meetings, as well as how to conform to more rigid state regulations regarding Hydric soils.

Respectfully submitted,

Andrew Smith
Chairman

CONSERVATION COMMISSION

The Commission sponsored a roadside cleanup day in May. A 1992 cleanup day will be held on Saturday, April 25 with special help from the newly-formed Lyman 4H Club.

The Conservation Trust Fund, established in 1989, has \$6,012.00 in it. With land use revenues down considerably, this Fund is not expected to increase much in 1992.

Angela Mazella, Chairman

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major causes of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens that are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the N.H. Forest Fire Service to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service, to keep their skill level and knowledge of forest fire laws up to date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Hampshire, any open burning, except when the ground is completely covered with snow, requires a written fire permit prior to lighting the fire. Before doing any open burning, it is recommended that you contact your local fire department to see if a permit is required and to save your community the cost of sending fire equipment on a false alarm. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor.

Please help your local Warden and fire department by requesting a fire permit before kindling a fire, be understanding if they tell you it is not a safe day to burn and help keep New Hampshire green! Thank you for being fire safe.

ROBERT D. NELSON, Chief, Forest Protection
BRIAN SANTY, Municipal Forest Fire Warden

COMMUNITY ASSOCIATION

The Community Association sponsored 2 bean suppers, a flea market, a Halloween Party (including a trip to a haunted house for older children) and a Christmas Party (with a record attendance of 60 people). The Association also purchased Christmas wreaths for the Grange and Town Hall, and contributed \$177 to set up a toilet facility in the Town Hall.

Proceeds were used to set up a Grange Building Fund account (\$1000) which will be used for the foundation of the Grange Building. A new set of dishes is in the works for next year's bean suppers.

A Committee was formed to work on a history of Lyman (a proposed money-making endeavor for the Grange Building Fund). Members include Alice and Mike O'Traynor, Melanie Hamilton, Sally Sherrard (an honorary Lyman citizen), Simon Baker, Pat Winslow and Angie Mazella. The Committee has diligently set about interviewing townspeople, collecting pictures, researching at libraries and gleaning town historical treasures. They propose a historical library (on the town meeting warrant) to house the fruits of their labor. Writing will get started later this year.

Next winter, the Association plans Adult Education courses.

This year's calendar of events includes:

Flea Market	June 20
Bean Supper	August 29
Bean Supper	September 26
Halloween Party	October 31
Christmas Party	December 12

GRAFTON COUNTY COMMISSIONER'S REPORT

In a continuing effort to communicate more directly with Grafton County citizens, we take great pleasure in submitting the following report for your information.

During the past year, the County Nursing Home has continued to provide excellent care for approximately 120 elderly and infirm residents while complying with the increased demands of new federal regulations. In November we opened a unit designed to meet the needs of patients with Alzheimer's disease and similar afflictions, which has been very well received by residents, families, and staff.

Inmates in the House of Corrections have benefited from the Thresholds/Decision-making program, taught by volunteers who help their clients prepare for more productive lives in jail and on the outside. A grant from the Attorney General's Office has also provided us with a substance abuse counselor for the jail.

New projects were also initiated at the County Farm. The piggery was reinstituted (20 piglets were born to 3 sows in October), and a lilac nursery was added through the State Lilac Commission (lilacs will be ready for distribution to public agencies in the spring). The farm also planted extra potatoes for contribution to local food pantries throughout the county, a project we plan to continue in future years.

Since September the Commissioners have worked with the Sheriff, Assistant Sheriff and members of the County Legislative Delegation to review the County Dispatch Center and revise the fees charged for telephone answering and radio dispatching services. Discounts were eliminated for 1992 and fees based on actual use are planned beginning in 1993. Copies of the Study Committee's report are available at the Commissioners' Office.

For the second year in a row we were able to reduce county taxes while maintaining necessary county services. The Commissioners intend to continue to hold the line on expenses, but do expect a modest tax increase next year due to the elimination of surpluses generated by unanticipated increases in nursing home revenues.

This past year the County distributed over \$78,000 in state Incentive Funds to local agencies to prevent out-of-home placements of troubled children and youth. The County also provides a Youth and Family Mediation Program available free of charge in the Lebanon, Littleton, and Plymouth areas.

The Board of Commissioners has made great strides in expanding efforts to inform our constituents about county government. Tours of county facilities, a mock trial for school children, and an open house took place during County Government Week in April, and plans are underway for an even broader program for the coming year (April 5-11). We held a special information session for local officials in September, have spoken to school and civic groups, and developed a slide presentation to show people what the county does.

In closing, we wish to express our sincere appreciation to local officials and agencies and the citizens for continued interest and cooperation in our efforts to serve you. The public is invited to attend our regular meetings at 9:15 a.m. on Thursdays at the County Administration Building in North Haverhill. The Commissioners also welcome the opportunity to speak or show our slides to students and civic groups. Please call our office at 787-6941 for further information or to request a speaker.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS:

Betty Jo Taffe, Chairman, District #3 (603) 786-9836

Gerard J. Zeiller, Vice Chairman, District #1 (603) 448-1909

Raymond S. Burton, Clerk, District #2 (603) 747-3662

**BIRTHS REGISTERED
IN THE TOWN OF LYMAN, NH
for the Year Ending December 31, 1991**

DATE & PLACE OF BIRTH	NAME OF CHILD	NAME & SURNAME OF FATHER	MAIDEN NAME OF MOTHER
July 8, 1991	Josiah Vincent Rega	Joseph Luigi Rega	Louise Marie Lammey

**MARRIAGES REGISTERED
IN THE TOWN OF LYMAN, NH
for the Year Ending December 31, 1991**

DATE OF MARRIAGE	NAME & SURNAME OF GROOM & BRIDE	RESIDENCE OF EACH AT TIME OF MARRIAGE
July 17, 1991	James Francis Harris Sarah Bonnell Saltonstall	Lyman, NH West Tisbury, MA

**DEATHS REGISTERED
IN THE TOWN OF LYMAN, NH
for the Year Ending December 31, 1991**

DATE OF DEATH	NAME & SURNAME OF THE DECEASED	NAME & SURNAME OF FATHER	MAIDEN NAME OF MOTHER
January 15, 1991	Homer Morris Bonor	Howard Max Bonor	Flora Dickinson
January 25, 1991	Robert Edward Santy	Morris J. Santy	Ethel Locke
April 1, 1991	Robert G. Meserve	Frank R. Meserve	Gertrude Parks
June 7, 1991	Laura Celine Longchamps	Bethalme Bedard	Alphonsine Croteau
June 25, 1991	Clifford R. Brownell	George R. Brownell	Gladys Thurston

FRANCIS J. DINEEN & CO.
CERTIFIED PUBLIC ACCOUNTANTS

FRANCIS J. DINEEN, C.P.A.
KYEONG WHAN KIM, C.P.A.

5 MIDDLE STREET - LANCASTER, N.H. 03584
603 788-4928
603 788-4836
603 788-3830

July 11, 1991

TRANSMITTAL AND COMMENTARY LETTER

To the Members of
the Board of Selectmen
Town of Lyman
Lisbon, New Hampshire 03585

Members of the Board:

We have audited the financial statements of the various funds and account groups of the Town of Lyman for the year ended December 31, 1990 and have issued our report thereon, dated July 11, 1991. As part of our audit, we reviewed and tested the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements. Such study and evaluation disclosed the following conditions that should be corrected in order to improve the Town's internal control system. Our following remarks are being made in the hope that they will improve existing procedures and are in no way a criticism of Town personnel.

1) Close Revenue Sharing Account

The Revenue Sharing Account contained less than \$100.00 at the end of 1990.

Recommendation

The money should be budgeted and expended in accordance with Revenue Sharing regulations and the account closed out.

2) Selectmen should Consider Adopting a Formal Policy on Competitive Bidding

The Town presently seeks competitive bids on large contracts but has no formal policy as to what constitutes a large contract.

Board of Selectmen
Town of Lyman

Recommendation

The Selectmen should consider adopting a formal bid policy that stipulates cut-off amounts for oral bid requests, written bid requests, and advertised bids.

3) Improve Internal Control Structure on the Approval of Expenditures

During our audit, we noted that some invoices were not being properly reviewed by authorized personnel.

Recommendation

The Town should prepare a manifest and attach the invoices to it so that the Selectmen authorize expenditures only after careful examination of those supporting documents.

4) Improve Recordkeeping of Revenue Transactions

The Revenue Summary prepared by the Treasurer was not in agreement with the Selectmen's book.

Recommendation

Revenue should be reconciled between the Treasurer's book and the Selectmen's book on a monthly basis.

5) Discrepancy between Property Tax Committed by Town and the Amount Approved by State

Property tax committed by the Town is higher by \$23,598.30 than the amount the State approved. This is because the Town used the reappraised inventory valuation to assess the property tax which is different from the valuation that the Town submitted to the State to calculate the tax rate.

Recommendation

The Town should use the same net valuation that was submitted to the State to calculate the tax rate. If there are some changes necessary on the valuation then the Town should separately issue a warrant for abatement or additional tax to the tax collector.

6) Review Procedure should be Implemented for Journal Entries

A substantial amount of additional audit time was expended in the current audit period reclassifying incorrect expenditure journal entries.

Board of Selectmen
Town of Lyman

Recommendation

A review procedure should be initiated that will produce meaningful financial data to aid in making appropriate business decisions during the year. Each month a review should be made of the detail expenditure General Ledger balances, so that erroneous journal entries, if any, could be corrected immediately.

7) Improve Control over Bank Reconciliation of Housing Assistance Program

Presently bank statements of the Housing Assistance Program are mailed to the Program bookkeeper who prepares a bank reconciliation and then forwards a copy of the bank statement to the Treasurer.

Recommendation

Bank statements should be mailed directly to the Town Treasurer who should review the bank statement and cancelled checks for proper signature etc. and who should then prepare the bank reconciliations on a timely basis.

We extend our thanks to the officials and employees of the Town for their assistance during the course of our audit.

Very truly yours,



Kyeong Whan Kim, C.P.A.

RESPONSE TO AUDIT

November 12, 1991

Jeffrey H. Taylor
Director
Office of State Planning
2 ½ Beacon St.
Concord, NH 03301

Dear Mr. Taylor,

The following information is provided as a response to the conditions cited in our Town's financial audit.

(1) A check will be made by the Selectmen to insure that all Revenue Sharing funds are expended and the account closed out.

(2) The Selectmen do have a policy stating that any contract over \$1000 will be put out to bid. Bids must be submitted to the Selectmen in writing.

(3) The Selectmen have always reviewed all payments presented by the bookkeeper; however, as per the auditor's recommendation, a weekly manifest is now prepared by the bookkeeper, and all invoices are attached. The Selectmen review the manifest and sign it along with any needed notations.

(4) The bookkeeper has been instructed to meet with the Treasurer on a monthly basis to reconcile the books.

(5) Due to the Town not receiving updates on property valuations from our assessor until the end of October and state forms being due the 1st of September, valuation figures differed. The Town is working with the DRA to remedy this problem.

(6) The bookkeeper has been trying to be more diligent in classifying entries. A monthly review should help to alleviate mistakes.

(7) Since the Town of Lyman contracted with the North Country Council to administer the Block Grant, the Selectmen followed their advice in the proper way to handle any details pertaining to the grant and accepted the structure they established for accounting.

We hope this information meets your requirement for a response to the findings of the auditor. We look forward to your reply that our audit has "cleared" State Planning.

Sincerely,

James Locke
Bradley A. Santy
Ralph Swanson

The Lyman Board of Selectmen

EXHIBIT A

TOWN OF LYMAN
COMBINED BALANCE SHEET
ALL FUNDS TYPES AND ACCOUNT GROUPS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1990

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>ASSETS</u>		
Cash	\$ 95,374.36	\$37,242.74
Receivables		
Taxes	101,697.43	0.00
Accounts	0.00	0.00
Prepaid Expenses	661.00	0.00
Due from Other Governments	0.00	31,165.00
Due from Other Funds	0.00	62.00
Amount to be Provided for Retirement of General Long-term Debt	0.00	0.00
Total Assets	<u>\$197,732.79</u>	<u>\$68,469.74</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 978.52	\$ 4,155.42
Acct. Payable-Tax Overpayment	489.76	0.00
Payroll Taxes Payable	4,352.19	0.00
School District Tax Payable	128,024.00	0.00
Due to Other Funds	62.00	0.00
General Obligation Bonds Payable	0.00	0.00
Total Liabilities	<u>133,906.47</u>	<u>4,155.42</u>
<u>Fund Equity</u>		
Fund Balances:		
Reserved for Encumbrances	0.00	0.00
Reserved for Endowments	0.00	0.00
Unreserved:		
Designated for Capital		
Acquisitions	0.00	0.00
Designated for Specific		
Projects	0.00	64,252.32
Designated by Trust Instruments	0.00	0.00
Undesignated	63,826.32	62.00
Total Fund Equity	<u>63,826.32</u>	<u>64,314.32</u>
Total Liabilities and Fund Equity	<u>\$197,732.79</u>	<u>\$68,469.74</u>

EXHIBIT A

<u>Fiduciary Fund Types Trust Funds</u>	<u>Account Groups General Long Term Debt</u>	<u>Totals (Memorandum Only) December 31, 1990</u>
\$95,833.06	\$ 0.00	\$228,450.16
0.00	0.00	101,697.43
0.00	0.00	0.00
0.00	0.00	661.00
0.00	0.00	31,165.00
0.00	0.00	62.00
0.00	73,383.16	73,383.16
<u>\$95,833.06</u>	<u>\$73,383.16</u>	<u>\$435,418.75</u>
\$ 0.00	\$ 0.00	\$ 5,133.94
0.00	0.00	489.76
0.00	0.00	4,352.19
0.00	0.00	128,024.00
0.00	0.00	62.00
0.00	73,383.16	73,383.16
<u>0.00</u>	<u>73,383.16</u>	<u>211,445.05</u>
0.00	0.00	0.00
1,129.41	0.00	1,129.41
91,035.10	0.00	91,035.10
0.00	0.00	64,252.32
3,668.55	0.00	3,668.55
0.00	0.00	63,888.32
<u>95,833.06</u>	<u>0.00</u>	<u>223,973.70</u>
<u>\$95,833.06</u>	<u>\$73,383.16</u>	<u>\$435,418.75</u>

See accompanying notes.

NOTES

New Hampshire State Library



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